

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2011-12

138 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	65	29	94	119	213
10 ATTENDING PUPILS (OCTOBER 2010)	49	36	85	119	204
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	57.0	32.5	89.5 ( 43%)	119.0 ( 57%)	208.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	3.4 (17:1)	2.0 (16:1)	7.9 (15:1)	=	13.3 /	16.8 =	=	.79 X	798,540 =	=	271,264	359,583
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.5 (250:1)	=	0.8 /	1.0 =	=	.80 X	44,037 =	=	15,149	20,081
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,744	3,638
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	3,526	4,675
E. EDUCATION TECHS	0.6 (100:1)	0.3 (100:1)	0.5 (250:1)	=	1.4 /	5.5 =	=	.25 X	109,977 =	=	11,822	15,672
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	2,435	3,227
G. CLERICAL	0.3 (200:1)	0.2 (200:1)	0.6 (200:1)	=	1.1 /	2.5 =	=	.44 X	80,201 =	=	15,174	20,114
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.4 (315:1)	=	0.7 /	2.1 =	=	.33 X	143,015 =	=	20,294	26,901

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	3,312	4,403
B. Supplies and Equipment	342	473	30,609	56,287
C. Professional Development	58	58	5,191	6,902
D. Instructional Leadership Support	24	24	2,148	2,856
E. Co- and Extra-Curricular Student	34	113	3,043	13,447
F. System Administration/Support	218	218	19,511	25,942
G. Operations & Maintenance	1,002	1,191	89,679	141,729

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	55,610	73,716
B. Education & Library Technicians	36.00%	5,133	6,804
C. Clerical	29.00%	4,400	5,833
D. School Administrators	14.00%	2,841	3,766

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-66,192	-87,746
16 Adjustment for Title I Revenues	-95,282	-126,304

17 TOTALS	402,410	581,525
18 E.P.S. RATES	4,496	4,887

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	107.0	40.0	147.0		
	OCTOBER 2008	103.0	50.0	153.0		
	APRIL 2009	95.0	51.0	146.0		
	OCTOBER 2009	92.0	42.0	134.0		
	APRIL 2010	93.0	44.0	137.0		
	OCTOBER 2010	85.0	39.0	124.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	89.0 +	6.83	X	4,496.00	= 430,851.68
	9-12 PUPILS	41.5 +	2.83	X	4,887.00	= 216,640.71
	ADULT EDUC. COURSES AT .1	0.0		X	4,887.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	4,496.00	= 1,124.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	4,887.00	= 610.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6353	56.5	X .15	X	4,496.00	= 38,103.60
	9-12 DISADVANTAGED @ .6353	26.4	X .15	X	4,887.00	= 19,352.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,496.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	4,887.00	= 10,262.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	89.0		X	43.00	= 3,827.00
	9-12 STUDENT ASSESSMENT	41.5		X	43.00	= 1,784.50
	K-8 TECHNOLOGY RESOURCES	89.0		X	97.00	= 8,633.00
	9-12 TECHNOLOGY RESOURCES	41.5		X	293.00	= 12,159.50
	K-2 PUPILS	35.5	X .10	X	4,496.00	= 15,960.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 32,279.09
	OPERATING ALLOCATION					791,589.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					767,842.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					767,842.28

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	2,175.81	X	101.60%	=	2,210.62
32	SPECIAL EDUCATION - EPS ALLOCATION					485,432.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					147,149.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					634,793.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,402,635.63

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - EASTPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - EASTPORT				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - EASTPORT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,402,635.63

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
EASTPORT	130.5 100.00%	1,402,635.63	0.00	1,402,635.63		
TOTAL	130.5			1,402,635.63		

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
EASTPORT	131,750,000	7.470	984,172.50	1,402,635.63	984,172.50	100.00% 7.47M
TOTAL	131,750,000		984,172.50	1,402,635.63	984,172.50	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,402,635.63	984,172.50	418,463.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,402,635.63	984,172.50	418,463.13
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			418,463.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 70.17%	STATE SHARE % = 29.83%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 70.17%	STATE SHARE % = 29.83%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,426,383.33		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	34,871.92	34,871.92	0.00	0.00
August	34,871.92	34,871.92	0.00	0.00
September	34,871.92	34,871.92	0.00	0.00
October	34,871.92	0.00	0.00	0.00
November	34,871.92	69,743.84	0.00	0.00
December	34,871.92	34,871.93	0.00	0.00
Janurary	34,871.92	34,871.93	0.00	0.00
February	34,871.92	34,871.93	0.00	0.00
March	34,871.92	34,871.93	0.00	0.00
April	34,871.92	34,871.93	0.00	0.00
May	34,871.92	34,871.94	0.00	0.00
June	34,872.01	34,871.94	0.00	0.00
Total	418,463.13	418,463.13	0.00	0.00